ABATEMENTS OF TAX LEVIES FOR BUILDINGS DAMAGED BY HURRICANE ISABELL

§ 58.1-3222. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.

The governing body of any county or city may provide for the abatement of levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner. In any county or city wherein assessments are made as provided in § 58.1-3292 or § 58.1-3292.1, the governing body shall so provide. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than $500. Also, no such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty days or more during the calendar year. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made by or on behalf of the owner of the building within six months of the date on which the building was razed, destroyed or damaged.

(Code 1950, § 58-811.2; 1958, c. 559; 1984, cc. 372, 675; 2000

Property owners with buildings that were substantially damaged during Hurricane Isabel may qualify for tax relief. If the County of York, Division of Building Regulation has determined that your home or place of business should be demolished, or received sufficient damage making your property uninhabitable, and you are required to vacate the premises for 30 days or more during the calendar year (with damage exceeding $500.00), you should contact the Real Estate Assessment Office at 890-3720. Applications are available upon request.

County of York, Real Estate Assessment Office
Hurricane Isabel, Tax Relief Application Guidelines

1) The deadline for making application is March 18, 2004 for damaged/vacated buildings and 6 months from date of demolition for razed buildings.

2) Property owner must complete application and return to:

> ASSESSOR'S OFFICE
> County of York, VA
> P.O. Box 532
> 120 Alexander Hamilton Blvd.
> Yorktown, VA 23690

3) Building in question must meet one of the following criteria:

   a) Substantial damage requiring demolition.
   b) Substantial damage resulting in conditions that render the building unfit for use or occupancy for 30 days or more, with a loss of value greater than $500.00.

4) Documentation from the building official (if any), and copies of contracts for repair (if available) should accompany this application.

5) Contact address and phone numbers should be noted.

6) Property owner must sign and date application allowing inspection of property by staff.

7) If action resulting from this application results in an abatement of real estate taxes, please indicate how you would like abatement of taxes applied.

County of York, Real Estate Assessment Office
Hurricane Isabel, Tax Relief Application

Deadline for Application for Tax Relief is March 18, 2004 for damaged/vacated buildings. Property owners have 6 months from date of demolition to file for razed buildings.

1) Owners Name: _____

2) Property Address:

Street # _____ Street Name _____ Unit # _____

3) Contact Address:

Street # _____ Street Name _____ Unit # _____

City _____ State _____ Zip code _____

4) Phone Number, Daytime: _____ Evening: _____

5) Map Number: _____

6) Description of property damage: _____

_____

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_____

_____

7) Date property was vacated: _____

8) Cost to repair (if known):   _____

Permission to Enter Property

I, _____, hereby give permission for staff

from the Office of Real Estate Assessments to conduct a complete interior and

exterior inspection of the property that I own and located at:

_____.

If this appeal results in an overpayment of real estate tax, I hereby request that
overpayment be (check only one):

(   ) Refunded
(   ) Applied to any outstanding balance for tax year 2003 for this property
(   ) Credited to the 2004 real estate tax bill for this property

_____   _____
                    Signature(s)   Date